

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Lakeland School Corporation (4535)**

Lakeland School Corporation (4535)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$10,964,263	52.1%	\$11,653,063	55.4%	\$10,898,211	48.6%	\$11,759,453	52.3%
Student Instructional Support	\$1,293,866	6.2%	\$1,788,202	8.5%	\$1,675,309	7.5%	\$1,968,901	8.8%
Overhead and Operational	\$4,797,923	22.8%	\$5,223,650	24.8%	\$5,650,873	25.2%	\$5,673,882	25.2%
Nonoperational	\$3,968,479	18.9%	\$2,378,500	11.3%	\$4,211,085	18.8%	\$3,089,821	13.7%
Grand Total	\$21,024,532		\$21,043,415		\$22,435,478		\$22,492,057	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	58.3%	63.9%	56.0%	61.0%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$9,125	\$133,743	\$269,309	\$285,540	> 500%	113%	6%
	11100 Regular Programs; Elementary	\$2,924,341	\$4,132,691	\$3,680,064	\$3,849,436	32%	-7%	5%
	11200 Regular Programs; Middle/Junior High	\$1,425,822	\$1,988,460	\$1,833,058	\$1,823,909	28%	-8%	0%
	11300 Regular Programs; High School	\$1,806,677	\$2,317,601	\$2,131,919	\$1,995,155	10%	-14%	-6%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$41,411	\$41,670	\$57,709		39%	38%
	11420 Vocational Education; Agriculture B	\$53,954	\$56,486	\$37,027	\$37,299	-31%	-34%	1%
	11460 Vocational Education; Occupational Home Economics	\$5,703	\$34,893	\$35,503	\$37,390	> 500%	7%	5%
	11470 Vocational Education; Business Education	\$397	\$48,671	\$59,066	\$84,079	> 500%	73%	42%
	11490 Vocational Education; Industrial Education B	\$37,476	\$39,803	\$39,735	\$41,298	10%	4%	4%
	11510 Vocational Education; Cooperative Education	\$145,670	\$8,208	\$61,658	\$64,891	-55%	> 500%	5%
	11520 Vocational Education; Area School Participation	\$57,211	\$3,300	\$3,920	\$2,928	-95%	-11%	-25%
	11590 Other Vocational Education Programs	\$0	\$20,076	\$12,247	\$30,576		52%	150%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$18,192	\$0	\$0		-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$59,153	\$46,149	\$38,755	\$41,313	-30%	-10%	7%
	12110 Gifted And Talented; Gifted and Talented	\$10,104	\$21,397	\$0	\$230	-98%	-99%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$35,214	\$35,709	\$30,073		-15%	-16%
	12210 Mental Disabilities; Mild Mental Disabilities	\$883,116	\$265,750	\$289,148	\$263,948	-70%	-1%	-9%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$33,939	\$0	\$0		-100%	
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$17,733	\$0	\$0		-100%	
	12340 Physical Impairment; Hearing Impairment	\$0	\$3,664	\$0	\$0		-100%	
	12350 Physical Impairment; Homebound	\$1,605	\$5,059	\$1,487	\$493	-69%	-90%	-67%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$123,020	\$99,944	\$136,911		11%	37%
	12520 Culturally Different; Compensatory	\$26,201	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$0	\$681,675	\$489,003	\$640,911		-6%	31%
	12710 Equal Opportunity At Risk	\$100,755	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$0	\$58,940	\$26,078	\$25,532		-57%	-2%
	12900 Other Special Programs	\$4,975	\$0	\$153,406	\$86,306	> 500%		-44%
	14100 Summer School Programs; Elementary	\$6,938	\$0	\$920	\$0	-100%		-100%
	14200 Summer School Programs; Middle/Junior High School	\$1,000	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$26,000	\$47,944	\$34,260	\$25,279	-3%	-47%	-26%
	16100 Remediation Testing	\$80,185	\$60,463	-\$4,475	\$3,298	-96%	-95%	
	16200 Preventive Remediation	\$16,612	\$17,394	\$7,057	\$9,843	-41%	-43%	39%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$169,164	\$157,246	\$222,092		31%	41%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specifi	\$44,048	\$383,709	\$89,918	\$43,599	-1%	-89%	-52%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$101,218	\$6,750	\$9,881	\$9,787	-90%	45%	-1%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$900	\$0	\$300		-67%	
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$167,204			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$81,196	\$54,211	\$79,031	\$85,237	5%	57%	8%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$34,800	\$441,497	\$62,368		79%	-86%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$1,263			
	22210 Library/Media Services; Service Area Direction	\$0	\$0	\$7,317	\$0			-100%
	22220 Library/Media Services; School Library	\$225,223	\$181,829	\$137,579	\$231,527	3%	27%	68%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$7,800	\$0			-100%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$0	\$460	\$40			-91%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$10,290	\$0	\$0		-100%	
	22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$9,799	\$11,104			13%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$23,056	\$678,254			> 500%
	22360 Instruction, Related Technology; Network Support	\$0	\$291,269	\$316,088	\$330,992		14%	5%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$250,700	\$223,462	\$224,575	\$341,339	36%	53%	52%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$5,380	\$6,658	\$17,498	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$573,269	\$0	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$28,144	\$0	\$0		-100%	
Student Academic Achievement Total		\$8,964,054	\$11,653,063	\$10,898,211	\$11,759,453	31%	1%	8%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$42,567			
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$40,047	\$41,597	\$55,152		38%	33%
	21220 Guidance Services; Counseling Services	\$171,228	\$305,926	\$211,350	\$291,141	70%	-5%	38%

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	21290 Guidance Services; Other Guidance Services	\$0	\$0	\$680	\$937			38%
	21310 Health Services; Service Area Direction	\$400	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$29,258	\$51,506	\$50,873	\$75,718	159%	47%	49%
	21390 Health Services; Other Health Services	\$2,625	\$7,865	\$5,250	\$4,844	85%	-38%	-8%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$91,150	\$91,500	\$130,673		43%	43%
	21990 Other Support Services, Students; Other Student Services	\$0	\$421	\$0	\$35,000		> 500%	
	24100 Office of The Principal	\$819,538	\$1,276,736	\$1,256,403	\$1,313,385	60%	3%	5%
	24900 Other Support Services, School Administration	\$0	\$14,550	\$17,656	\$19,484		34%	10%
Student Instructional Support Total		\$1,023,049	\$1,788,202	\$1,675,309	\$1,968,901	92%	10%	18%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$15,100	\$15,893	\$16,600	\$15,889	5%	0%	-4%
	23120 Board of Education; Service Area Assistants	\$33,363	\$0	\$0	\$0	-100%		
	23150 Board of Education; Legal Services	\$28,800	\$67,677	\$119,654	\$11,379	-60%	-83%	-90%
	23160 Board of Education; Promotion Expenses	\$2,549	\$1,065	\$9,495	\$2,693	6%	153%	-72%
	23190 Board of Education; Other Governing Body Services	\$19,985	\$4,202	\$28,571	\$6,744	-66%	60%	-76%
	23210 Executive Administration; Office of The Superintendent	\$230,442	\$302,876	\$253,750	\$294,953	28%	-3%	16%
	23220 Executive Administration; Community Relations	\$0	\$0	\$1,497	\$3,535			136%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$11,356	\$8,726	\$6,039		-47%	-31%
	25110 Fiscal Services; Office of The Business Manager	\$35,470	\$235,704	\$219,420	\$262,871	> 500%	12%	20%
	25130 Fiscal Services; Budgeting	\$0	\$6,518	\$6,106	\$5,448		-16%	-11%
	25150 Fiscal Services; Payroll Services	\$59,673	\$14,197	\$15,724	\$17,604	-70%	24%	12%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$179	\$1,865	\$222		24%	-88%
	25199 Other Fiscal Services; Other	\$525	\$0	\$0	\$0	-100%		
	25300 Printing, Publishing, and Duplicating Services	\$0	\$0	\$1,000	\$1,345			35%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$4,350			
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$3,723	\$4,751	\$2,311		-38%	-51%
	25750 Personnel Services; Health Services	\$19,928	\$75	\$13,250	\$12,203	-39%	> 500%	-8%
	25890 Other Technology Services	\$0	\$7,536	\$0	\$0		-100%	
	25910 Judgments	\$0	\$0	\$327,786	\$0			-100%
	25920 Ditch Assessments	\$1,751	\$100	\$100	\$100	-94%	0%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,298,234	\$1,547,318	\$1,649,925	\$1,703,776	31%	10%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$154,349	\$48,593	\$34,016	\$29,446	-81%	-39%	-13%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,146	\$86,078	\$156,251	\$140,989	68%	64%	-10%
	26499 2007 Account Code - Other	\$10,257	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,449	\$5,056	\$1,286	\$5,040	-32%	0%	292%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$6,667	\$55,599	\$15,160		127%	-73%
	26700 Operation and Maintenance of Plant Services; Insurance	\$199,853	\$127,591	\$108,341	\$120,545	-40%	-6%	11%
	27010 Student Transportation; Service Area Direction	\$47,076	\$78,497	\$74,660	\$81,415	73%	4%	9%
	27100 Student Transportation; Vehicle Operation	\$436,337	\$746,905	\$792,480	\$801,918	84%	7%	1%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$297,602	\$459,595	\$331,695	\$398,258	34%	-13%	20%
	27400 Student Transportation; Purchase of School Buses	\$302,408	\$166,511	\$231,461	\$216,740	-28%	30%	-6%
	27500 Student Transportation; Insurance on Buses	\$54,848	\$36,727	\$26,281	\$20,143	-63%	-45%	-23%
	27700 Student Transportation; Contracted Transportation Services	\$134,420	\$211,887	\$114,378	\$182,012	35%	-14%	59%
	27900 Student Transportation; Other Student Transportation Services	\$10,848	\$30,070	\$22,186	\$72,647	> 500%	142%	227%
	27910 Student Transportation; Bus Driver Training	\$3,072	\$3,445	\$2,727	\$2,462	-20%	-29%	-10%
	31100 Food Services Operations; Service Area Direction	\$0	\$43,023	\$50,134	\$58,929		37%	18%
	31200 Food Services Operations; Food Preparation and Dispensing	\$357,463	\$392,025	\$389,409	\$408,453	14%	4%	5%
	31300 Food Services Operations; Food Delivery	\$435,680	\$0	\$0	\$0	-100%		
	31400 Food Services Operations; Food Purchases	\$0	\$457,428	\$481,618	\$479,252		5%	0%
	31900 Other Food Services	\$798	\$105,135	\$100,131	\$289,014	> 500%	175%	189%
Overhead and Operational Total		\$4,282,425	\$5,223,650	\$5,650,873	\$5,673,882	32%	9%	0%
Nonoperational								
	33300 Civic Services	\$0	\$283	\$0	\$0		-100%	
	33950 Step Ahead	\$19	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$0	\$450	\$6,609	\$4,922		> 500%	-26%
	43000 Facilities Acquisition and Construction; Professional Services	\$738,010	\$0	\$0	\$5,000	-99%		
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$863,690	\$0			-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$133,325	\$155,332	\$333,999		151%	115%

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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$377,723	\$377,722	\$0		-100%	-100%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$34,200	\$19,605	\$135,296		296%	> 500%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$65,210	\$85,310	\$72,397	\$68,602	5%	-20%	-5%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$210,000	\$0			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$631,076	\$582,090	\$1,099,462	\$907,371	44%	56%	-17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$32,087	\$62,705	\$5,019	\$45,000	40%	-28%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$376,272	\$427,947	\$371,899	\$377,225	0%	-12%	1%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$429,358	\$0	\$0	\$8,471	-98%		
	52200 Debt Services; Interest on Debt; Temporary Loans	\$70,586	\$108,306	\$12,492	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,591,623	\$566,160	\$1,016,000	\$1,202,961	-24%	112%	18%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$858	\$975			14%
Nonoperational Total		\$3,934,240	\$2,378,500	\$4,211,085	\$3,089,821	-21%	30%	-27%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$171,326	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$775,309	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$374	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,653,233	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$5,715	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$214,806	\$0	\$0	\$0			
Prorated By Fund Total		\$2,820,763	\$0	\$0	\$0			